

MI-W4

(Rev. 10-98)

**EMPLOYEE'S MICHIGAN WITHHOLDING EXEMPTION CERTIFICATE
STATE OF MICHIGAN - DEPARTMENT OF TREASURY**

This certificate is for Michigan income tax withholding purposes only. You must file a revised form within 10 days if your exemptions decrease or your residency status changes from nonresident to resident. Read instructions on back before completing this form.

Issued under P.A. 281 of 1967. Filing is mandatory.

▶ 1. Social Security Number	▶ 2. Date of Birth
4. Driver License Number	
▶ 5. Are you a new employee? Yes <input type="checkbox"/> If yes, enter date of hire No <input type="checkbox"/>	

▶ 3. Type or Print Your First Name, Middle Initial and Last Name

Home Address (No., Street, P.O. Box or Rural Route)

City or Town

State

ZIP Code

6. Enter the number of personal and dependency exemptions you are claiming ▶ 6.
7. Additional amount you want deducted from each pay
(if employer agrees and you are not choosing the No-Form option) 7. \$.00
8. I claim exemption from withholding because (see instructions):
- a. ☐ A Michigan income tax liability is not expected this year.
 - b. ☐ Wages are exempt from withholding. Explain: _____
 - c. ☐ Permanent home (domicile) is located in the following Renaissance Zone: _____

Complete lines 9 through 14 only if you elect not to file a Michigan income tax return, using the No-Form option (see line 9 instructions). Otherwise, skip to line 15.

NO-FORM OPTION (Read instructions on back before completing.)

Electing to file using the No-Form option may not be for everyone who is eligible. If a taxpayer chooses the No-Form option, he or she may not be eligible for some of the credits allowed under the Michigan Income Tax Act including the property tax credit allowed under sections 520 and 522, the tuition tax credit allowed under section 274, and the city income tax credit allowed under section 257.

9. If you choose the No-Form option, check this box. ▶ 9. ☐
10. Enter the tax year you want the No-Form option to begin
(must be 1997 or later) ▶ 10.
11. Enter below the name(s) and Social Security numbers of the dependents you are claiming on line 6.

Dependent's Name	Social Security Number
Spouse	▶
a.	
b.	
c.	
d.	
e.	
f.	

12. Check a box for all Michigan special exemptions that apply.
- | | | |
|---|-----|-------------------------------|
| Age 65 or older ▶ a. <input type="checkbox"/> | You | Spouse |
| Deaf ▶ c. <input type="checkbox"/> | | ▶ b. <input type="checkbox"/> |
| Disabled (and under age 65)* or blind ▶ e. <input type="checkbox"/> | | ▶ d. <input type="checkbox"/> |
| | | ▶ f. <input type="checkbox"/> |
- *(Applies only to hemiplegic, paraplegic, quadriplegic or totally and permanently disabled.)
13. Total special exemptions (total number of boxes checked on line 12) 13.
14. Check this box if your parents (or someone else) can claim you as a dependent on their tax return. ▶ 14. ☐

EMPLOYEE:

If you fail or refuse to file this form, your employer must withhold Michigan income tax from your wages without allowance for any exemptions. Keep a copy of this form for your records.

INSTRUCTION TO EMPLOYER:

Employers must report all new hires to the State of Michigan. Keep a copy of this certificate with your records. If the employee claims more than nine personal and dependency exemptions, claims a status exempting the employee from withholding, or selects the No-Form option, you must file their original MI-W4 form with the Michigan Department of Treasury.

Under penalty of perjury, I certify that the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled. If claiming exemption from withholding, I certify that I anticipate that I will not incur a Michigan income tax liability for this year.

15. Employee's Signature

▶ Date

Employer: Complete lines 16 and 17 before sending to the Michigan Department of Treasury.

16. Employer's Name, Address, Phone No. and Name of Contact Person

▶ 17. Federal Employer Identification Number

INSTRUCTIONS TO EMPLOYEE

You must submit a Michigan withholding exemption certificate (form MI-W4) to your employer on or before the date that employment begins. If you fail or refuse to submit this certificate, your employer must withhold tax from your compensation without allowance for any exemptions. Your employer is required to notify the Michigan Department of Treasury if you have claimed more than nine dependency exemptions, claimed a status which exempts you from withholding or elected to file using the No-Form option.

You **MUST** file a new MI-W4 within 10 days if your residency status changes or if your exemptions decrease because: a) your spouse, for whom you have been claiming an exemption, is divorced or legally separated from you or claims his/her own exemption(s) on a separate certificate, or b) a dependent must be dropped for federal purposes.

Line 5: If you check "yes," enter your date of hire (mo./day/year).

Line 6: Personal and dependency exemptions. The total number of exemptions you claim on the MI-W4 may not exceed the number of exemptions you are entitled to claim when you file your Michigan individual income tax return.

If you are married and you and your spouse are both employed, you both may not claim the same exemptions with each of your employers.

If you hold more than one job, you may not claim the same exemptions with more than one employer. If you claim the same exemptions at more than one job, your tax will be under withheld.

Line 7: You may designate additional withholding if you expect to owe more than the amount withheld **and are not choosing the No-Form option.**

Line 8: You may claim exemption from Michigan income tax withholding **ONLY** if you do not anticipate a Michigan income tax liability for the current year because all of the following exist: a) your employment is less than full time, b) your personal and dependency exemption allowance exceeds your annual compensation, c) you claimed exemption from federal withholding, d) you did not incur a Michigan income tax liability for the previous year. You may also claim exemption if your permanent home (domicile) is located in a Renaissance Zone. For more information on Renaissance Zones call the Michigan Tele-Help System, 1-800-827-4000, and listen to topic 293. Full-time students cannot claim exempt status.

No-Form Option

Line 9: Choosing the No-Form option eliminates the need to file an annual Michigan income tax return (MI-1040 or MI-1040EZ). Your Michigan income tax liability will be paid by withholding the proper amount of tax from your taxable compensation. Even though you elect the No-Form option, you may later choose to file an MI-1040 or MI-1040EZ.

You may choose No-Form if:

- You are a resident of Michigan, and
- Your income subject to Michigan income tax other than taxable compensation is less than \$100 for a single return or \$200 for a joint return, and
- You file this form (MI-W4) and elect the No-Form option.

You must be sure to claim only the exemptions you are entitled to (see instructions for line 6) or your tax may be under withheld and you will be required to file an MI-1040. Only those using the No-Form option can claim special exemptions on their MI-W4 (see instructions for line 12).

Individuals with Social Security income, qualified pension benefits within the prescribed limits, senior citizens with qualifying annuity benefits or active duty members of the armed forces, may choose the No-Form option, if their income subject to Michigan income tax other than taxable compensation is less than \$100 for a single return or \$200 for a joint return. Since this income is not subject to Michigan tax you may also check box 8a if it applies to you, so that taxes will not be withheld.

You may choose the No-Form option and if eligible, still file for a prescription drug credit (MI-1040CR-9) or home heating credit (MI-1040CR-7). Do not choose No-Form if you are expecting a refund from your income tax withholding. Do not choose No-Form if you are eligible for a property tax credit (MI-1040CR and MI-1040CR-2), or if you claim nonrefundable credits for city income tax, public contributions, community foundations, or homeless/food bank cash contributions or college tuition. You must file an MI-1040 and MI-1040CR or MI-1040CR-2 to claim these credits.

Choosing the No-Form option does not preclude the Michigan Department of Treasury from enforcement of the tax laws. If it is determined that additional tax is due, you may receive an assessment for the amount of tax owed, plus applicable penalty and interest.

Line 11: Enter the names and Social Security numbers for all of the dependents you are claiming. **Include your spouse's Social Security number even if you are not claiming your spouse as a dependent.**

Line 12: Special exemptions. If you choose the No-Form option, you may claim special exemptions for withholding purposes. Enter the special exemptions that apply to you or your spouse.

a and b) You are considered age 65 the day before your 65th birthday. If you claim this exemption, you may not claim an exemption as a totally and permanently disabled person.

c and d) Deaf. You qualify for this exemption if the primary way you receive messages is through a sense other than hearing (like lip reading or sign language).

e and f) Blind or disabled. Blind means your better eye permanently has 20/200 vision or less with corrective lenses, or your peripheral field of vision is 20 degrees or less. Totally and permanently disabled means disabled as defined under Social Security Guidelines 42 USC 416. If you are age 65 or older you may not claim an exemption as totally and permanently disabled.

Line 14: If you choose the No-Form option and your parents (or someone else) can claim you as a dependent on their tax return, you cannot claim the full exemption amount. Check this box so your employer will withhold at the correct rate.

Once you choose the No-Form option, it remains in effect until you change it. If at any time during the year your income status or dependent exemptions change, you should file a regular MI-1040 when it is due.

Request *Questions and Answers About No-Form* (form #2992) for more information. Forms are available from your employer or by calling the Michigan Department of Treasury at 1-800-FORM-2-ME (367-6263).

If you have questions on the No-Form option, you may call Treasury at 1-800-487-7000. **Deaf, hearing or speech impaired** persons may call 517-373-9419 (TDD) or the Michigan Relay Center at 1-800-649-3777.